

FORM 1350-U Idaho Self-Assessed Tobacco Tax Worksheet and Return

EFO00130
4-21-08

Use form 1350-U to report and pay tobacco tax. Use this form if you're an individual who bought untaxed tobacco products online, over the telephone, through mail-order catalogs, or from other tobacco retailers, and you had the tobacco shipped to you in Idaho. Idaho law defines tobacco products as all tobacco (whether smoked, chewed, or snuffed) *except* cigarettes.

The tobacco tax is 40 percent of the wholesale sales price of the tobacco, which is the price you paid before any discounts or reductions were made.

You can report single or multiple transactions. If you pay by check, please attach your check to the return. If you pay by credit card, please attach a Form CCV (credit card payment voucher).

Use the worksheet below to track your untaxed purchases.

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| Column 1. | Enter the date you purchased the tobacco products. |
| Column 2. | Enter the name of the distributor that sold the tobacco products. |
| Column 3. | Enter the wholesale sales price of the tobacco products purchased. (The price you paid before any discounts or reductions were made.) Total Column 3, and enter amount on Line 1 of 1350-U. |
| Column 4. | Multiply the sales price in Column 3 by the tobacco tax rate (40%). Total Column 4, and enter amount on Line 2 of the 1350-U. |

Tobacco Tax Worksheet

Column 1 Purchase Date	Column 2 Distributor's Name	Column 3 Wholesale Sales Price	Column 4 Column 3 x 40%
	Total Purchases Subject to Tobacco Tax »		
		Total Tobacco Tax Due »	

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Name	Social Security Number or Federal ID Number	
Address	1. Amount Subject To Tobacco Tax	
City State ZIP	2. Tobacco Tax Due (from worksheet)	\$

Check method of payment, sign, and date.

<input type="checkbox"/> My check is attached			
<input type="checkbox"/> Please charge my credit card. I have attached Form CCV.	_____ Signature	_____ Date	() _____ Phone number

Mail to: Idaho State Tax Commission, PO Box 36, Boise ID 83722-0410